

Appln. No. 10/714,021  
Amdt. Dated December 27, 2005  
Reply to Office Action of September 30, 2005

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A magnetic recording medium comprising:  
  
a non-magnetic supporter;  
  
a first magnetic layer formed above said non-magnetic supporter and formed from a magnetic paint having a first ferromagnetic material; and  
  
a second magnetic layer on which magnetic paints made of different ferromagnetic materials are applied in order of the first magnetic layer and the second magnetic layer on the non-magnetic supporter formed above said first magnetic layer and formed from a magnetic paint having a second ferromagnetic material, wherein both the first magnetic layer and the second magnetic layer include polyester polyol having an alicyclic framework and a polyurethane resin composed of diisocyanate and wherein a concentration of a urethane group in the polyurethane resin ranges from 0.5 mmol/g to 3.0 mmol/g.
2. (Original) The magnetic recording medium according to claim 1, wherein the magnetic paints are formed from a powder and wherein a content of the polyurethane resin has its a mixing ratio relative to the weight of magnetic powder, said mixing ratio being is the same in the first magnetic layer and the second magnetic layer.
3. (Original) The magnetic recording medium according to claim 1, wherein tertiary amine

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or metal sulfonate is included in the polyurethane resin.

4. (Original) The magnetic recording medium according to claim 2, wherein tertiary amine or metal sulfonate is included in the polyurethane resin.

5. (Withdrawn) A magnetic recording medium having magnetic recording layers of multiple layers in which a first magnetic layer and a second magnetic layer are applied in order on a non-magnetic supporter, wherein the first magnetic layer includes carbon black having an average particle size of 80 nm or smaller and an abrasive having Mohs scale of 6 or higher, and the second magnetic layer includes MT carbon black having an average particle size of 200 nm to 400 nm and an abrasive having Mohs scale of 6 or higher.

6. (Withdrawn) The magnetic recording medium according to claim 5, wherein assuming that the thickness of the first magnetic layer is  $t_1$ , the thickness of the second magnetic layer is  $t_2$  and the particle size of the abrasive is  $r$ , when  $t_1$  is not larger than  $t_2$ , the following relation is satisfied.  $0.5 \times t_2 \leq r \leq t_2$ .

7. (Withdrawn) The magnetic recording medium according to claim 6, wherein the thickness  $t_2$  of the second magnetic layer is not smaller than 0.2  $\mu\text{m}$  and not larger than 1.0  $\mu\text{m}$ .

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8. (New) The magnetic recording medium of claim 1, wherein the magnetic paints used to form said first magnetic layer and said second magnetic layer are formed from magnetic powders and wherein the quantity of polyurethane resin ranges from five parts by weight to twenty parts by weight relative to the weight of the magnetic powder.